



Iowa Cigarette Tax Report Out-of-State Distributors

▲ RETURN FOR MONTH OF YEAR

DUE DATE: On or before the 10th day of the month following the month for which the report is made.

▲ PERMIT NO:

NAME: _____

ADDRESS: _____

FOR OFFICE USE ONLY

Postmark Date: ▲

Audit Period:

MAIL THIS FORM TO:

Iowa Department of Revenue

PO Box 10456

Des Moines, Iowa 50306-0456

OR FAX IT TO: 515/281-3756

FOR ASSISTANCE, CALL: 515/281-8023

Cigarette reports and all supporting documentation are required to be maintained for five years.

Contraband: Only approved brands of cigarettes may be sold in Iowa. Any product not on the list is contraband.

Go to www.state.ia.us/tax/business/CigTobIndex.html

Filing Information

Civil penalty starts at \$200.00 for late filed, incomplete or false reports.

Penalty for failure to timely pay the tax due or penalty for audit deficiency: A penalty of 5% will be added to the tax due if at least 90% of the correct amount of tax is not paid by the due date. The penalty can be waived only under limited circumstances.

Interest: Taxes payable are subject to interest at the rate prescribed by law and accrues on the unpaid tax from the due date of this return. Any fraction of a month is considered a whole month for purposes of computing interest. Interest cannot be waived.

SECTION I.

IOWA REVENUE INDICATOR PURCHASES DURING THE MONTH

Date	Quantities Stamps For		Gross Total in Dollars and Cents
	Packs of 20	Packs of 25	Total Order
TOTALS:			

To line 2 of Section 2.

SECTION II. SUMMARY OF REVENUE AND INDICATOR AVAILABILITY

1. Beginning inventory (prior month's ending inventory)

a. Unaffixed stamps 1a

b. Affixed stamps 1b

c. Subtotal. Add a and b. 1c

2. Iowa purchases from Section 1 2

3. Subtotal. Add lines 1c and 2. 3

4. Ending inventory (current month's stamps)

a. Unaffixed stamps 4a

b. Affixed stamps 4b

c. Subtotal. Add a and b.4c

5. Balance. Subtract line 4c from line 3. 5

6. Summary of Iowa sales from Section 3 on back 6

The amount on line 5 should equal the amount on line 6.

7. Stamped cigarettes returned to manufacturer 7

20's	Quantity	25's
	▲	
	▲	
	▲	
	▲	
	▲	
	▲	
	▲	

I declare that I have examined this report and to the best of my knowledge and belief, it is a true, correct and complete report.

Authorized Signature: _____ Telephone Number: _____

Title of Officer: _____ Date: _____

NAME: _____

SECTION III. SUMMARY OF IOWA SALES

[illegible]

If you need additional space, attach copies of this page.